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A SUBMISSION TO THE ONTARIO COMMITTEE ON TAXATION

by

The Canadian Rehabilitation Council for the Disabled

in co-operation with

- Canadian Association for Retarded Children
- Canadian Arthritis and Rheumatism Society
- Canadian Cystic Fibrosis Foundation
- Canadian Heart Foundation
- Canadian Mental Health Association
- Canadian National Institute for the Blind
- Canadian Paraplegic Association
- Canadian Tuberculosis Association

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A. INTRODUCTION

1. This brief is being presented on behalf of the disabled people in Ontario who number in the neighbourhood of 150,000. Only one-half of these people are of employable age between 21 and 65. The brief will attempt to demonstrate that fiscal policy can be used to advance the rehabilitation of the disabled. The objectives of the brief will be several. Where possible, tax benefits to the disabled should be used to motivate rather than to stifle individual initiative. Taxation policy in Ontario should promote individual effort rather than dependence on government largess. Tax incentives can stimulate people as well as the economy. All groups of disabled people should be treated equally. There are a host of different maladies and defects which prevent an individual from being able to perform the activities of daily living. For example, there are the blind, the mentally deficient, those who suffer from tuberculosis, cerebral palsy, heart defects, etc. The mentally retarded are no less disabled than the physically retarded. People suffering from any of these must be accorded equal treatment. Flexibility as well as consistency in taxation statutes must be promoted.

2. This brief is presented on behalf of the disabled people of Canada by nine of the national voluntary health organizations. These charitable organizations speak for the bulk of these people. The main objective of these organizations is to assist the various classes of disabled people to escape as much as possible from the confines of their disabilities. These groups normally try to educate and to train the disabled for some useful activity. Different types of equipment and medicine are usually supplied to the disabled by these groups. They assist the conduct of research into the causes and cures of crippling diseases. They help to educate the public in the prevention and early

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detection of diseases. They teach the public about the problems of the disabled. Most of the groups gather funds from the citizens of Canada so that they may do their work. Appendix I outlines in detail the structure and objects of each of the groups that is co-operating in the presentation of this brief.

3. The problems of the disabled people of Canada are great. Not only are they physically limited, but most have emotional and social problems in addition. Almost 25% of the people classified as disabled are such solely because of some mental deficiency. Their problems include inadequate diagnosis, evaluation of potential abilities, care, treatment and educational opportunities, social and emotional adjustment, vocational training and eventual job placement. Service programs to meet these problems have been developed by voluntary agencies, government, and the local rehabilitation centres situated in the major population areas across Canada. Education and vocational training must be offered. The cost of these services is great. Most people worry about protection and security for the little man. These people are not only little, they are handicapped in addition. If life is difficult for the little man, how much more difficult it is for the disabled little man. If unemployment of the unskilled is a problem, how much greater is the problem for the person of limited capacities. If the cost of living is high for the ordinary worker, how much higher it is for the disabled worker. If parents must work and save for their children, how much harder must parents work and save for the handicapped child whom they know will never be self-sufficient. If taxation is crushing for the ordinary person, how much more crushing it is for the person who is not ordinary. Citizens who are disabled at birth, or from disease, or as the result of a traumatic experience, find themselves handicapped through no fault of their own. Many are not accepted by their

peers because of traditional cultural and social attitudes. In this they differ from other persons under the care of charitable institutions, who (unless one believes the doctrine of pre-destination) have had some measure of choice as to the ultimate destiny of their lives. The majority of the disabled are persons who are striving to the best of their ability to attain some measure of self-sufficiency.

B. RECOMMENDATIONS ON DEFINITIONS

4. The word "infirm" used in the Ontario Succession Duty Act and the word "crippled" used in the Retail Sales Tax Act should be replaced with the word "disabled". The words "infirm" and "cripple" are obsolete and offensive. Sociologists and other people in the rehabilitation field now use the word "DISABLED" to classify people suffering from physical or mental defects. The word "disabled" is already used in some federal statutes, for example, the Disabled Persons Act and the Vocational Rehabilitation of Disabled Persons Act. Ontario has the Disabled Persons' Allowances Act.

5. The definition of a disabled person is a difficult task. Federal statutes have used the wording "totally and permanently" disabled. In operation, it is almost impossible to apply these words literally. If someone were "totally" disabled there would be no opportunity to rehabilitate him. Very few people are "permanently" disabled. The statute seems to have been interpreted to mean that if someone is permanently disabled "for the time being" they are "permanently disabled". However, the definition should not include people who are only temporarily disabled because of an accident or an illness. The definition of disabled should not be tied to earning ability. When it is, the tendency is to discourage disabled people from becoming

self-sufficient. If a disabled person is deprived of government aid and special exemptions the moment he earns a decent living, he will be discouraged from efforts to rehabilitate himself. It should be recognized that disabled people should get special treatment, regardless of earning ability, because of extra living expenses due to their disability. Thus, there would be an incentive to rehabilitation rather than a disincentive.

6. The best definition that we can submit is the one that is most commonly used now in rehabilitation circles. Dr. Rusk was instrumental in its formulation. A disabled person is "a person, not over 65 years of age, who by reason of a mental or physical handicap is severely and permanently limited in the performance of the activities of daily living." The activities of daily living include dressing, caring for oneself, eating, travelling from place to place, and include, as well, employment. It is suggested that this definition combines flexibility with accuracy of description. Although it may not be a perfect definition, it is preferable to definitions that tie disability to ability to earn. Many disabled people are able to earn a decent living, and most of the unemployed are not disabled at all. Local rehabilitation centres could assist the government in applying the definition. There may be an appeal to the Minister and ultimately the courts should have the power to pass finally on a particular case.

C. FEDERAL-PROVINCIAL CO-OPERATION

7. The provincial government should work with the federal government toward consistency in policy and for similarity of legislation. The exemptions given to the disabled federally should also be given provincially. If this is not done, federal and provincial statutes may be at cross-purposes. Increased complexity results.

D. SUCCESSION DUTY ACT

I. Special Allowance for Gifts to the Disabled

8. Ontario has recognized the plight of the disabled by giving some relief by means of a special allowance, but the Succession Duty Act makes no attempt to encourage the parents and relatives of disabled people to help them. Of course other humanitarian motivations exist, but there are no tax stimuli. The constant concern of all parents whose offspring have been born with a malformation which will render them dependent all their lives, or whose offspring are mentally deficient, or have become chronic social or emotional problems,is: What would happen to these children should death suddenly take either parent? The majority of these parents are prepared to accept responsibility for the care and supervision of their children so long as their health remains good, and they are in an economic position to do so. Many, however, agree to institutionalization prematurely because of this fear of an uncertain future. Whatever the government can do to offer hope and encouragement for the future through assurance of continued financial support is a step further in encouraging through fiscal policy the promotion of self-sufficiency. Yet on the death of these parents the government gives them almost no recognition for their sacrifices. It taxes almost as ruthlessly as where no disabled children are left behind. If amounts left to disabled people were exempt from estate tax, other parents and, perhaps, more wealthy relatives, might be encouraged to leave substantial portions of their estates to disabled people. This would substantially promote the goal of self-sufficiency. It would also relieve the government of some of the cost of maintenance of these disabled beneficiaries - $780.00 per year alone for each disabled person on government allowance.

9. The cost of this provision is impossible to measure. An expensive survey would give us only a hint of the cost. Yet whatever beneficial effect it may have for disabled people, the cost to the government would not be very high. Some of the cost would be recovered by savings in the total maintenance cost of disabled by government. The balance could be made up by taxing more heavily on the part of the estate that remained after the death of the disabled person. Also, if sizable amounts of money are received thus by disabled people they would be subject to the ordinary income tax provisions.

10. It is therefore recommended that an exemption should be provided where amounts are left to or in trust for a disabled person. A clause to this effect should be added to Section 5(1).

II. Alternative Suggestions on Dependants' Allowances

11. In the alternative, the provisions of the Succession Duty Act dealing with dependants' allowances should be made consistent. If a disabled husband survives along with a dependent child a $60,000 exemption is provided, which is the same as that given to a healthy wife who survives a husband. A disabled husband is treated like a dependent wife only if a child survives as well. Equal treatment should be accorded to a disabled husband and to a widow, since both would have similar difficulty supporting themselves. In these times, it is considered more acceptable that women work, so that actually it is more likely that a healthy widow would be able to work than a disabled husband. In addition, a healthy widow is treated in the same way as a disabled widow. A disabled widow, however, has extra cost-of-disability expenses. Special treatment is accorded a disabled husband. To be fair and consistent a disabled widow should get a larger allowance than a healthy one. So, too, a disabled child has more expenses than a healthy one, and thus a special allowance should be made for

disabled children.

12. It is suggested that:

(a) A $60,000 exemption be provided for a disabled husband who survives without the necessity of a dependent child.

(b) An extra $20,000 allowance be provided in the case of a disabled widow who survives.

(c) When a disabled child survives an extra $20,000 be allowed.

III. Special Exemption for Canadian Charitable Organizations

13. Certain gifts to religious, charitable, or educational organizations that carry on their work in Ontario are exempt from succession duty. (See S. 5(1)(a)(b)). However, where a charitable organization carries on its work both in and out of the province of Ontario only a portion of the gift is exempted. The amount that is allowed is "to the extent of that portion in value of the property in respect of which the disposition is made, as in the ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during the period as the Treasurer may determine" (S. 5(1)). No such limitation is applied to educational and religious organizations (See S. 5(3)). In 1949 Canadian religious groups were exempted and in 1952 Canadian educational groups were exempted. Thus there seems to be discrimination against national charitable organizations. Donors to these must pay succession duty on a portion of the bequest, whereas donors to national educational and relgious organizations pay no succession duty. It is submitted that social development has made this law anachronistic.

14. This is a very severe disincentive to the work of the national voluntary health agencies. These agencies have organized nationally in order to co-ordinate the work of assisting disabled of all kinds. Efficiency is increased and expensive

duplication of effort is cut down to a degree. This improves the plight of the disabled. Yet when an individual desires to assist such a group in his will he is penalized by succession duty or he will give to some other exempt organization. Thus less money is available for the work of the national organizations and for the disabled people they assist. The Ontario Succession Duty Act is hampering the work of these organizations. Some organizations have found it necessary to set up or to retain separate provincial bodies to receive bequests and to do their work only in Ontario. This, however, involves additional legal and administrative costs. It would greatly assist the work of these national groups if bequests to them were free of tax.

15. S. 5(1)(c) provides an exemption for bequests to the Canadian National Institute for the Blind, the Canadian Red Cross Society, or any patriotic organization or institution in Canada that receives the written approval of the Secretary of State of Canada. The approved organizations are:

1. Canadian Legion War Services, Inc.
2. Imperial Order Daughters of the Empire
3. Knights of Columbus Canadian Army Huts
4. Salvation Army Red Shield Fund
5. Young Men's Christian Association War Services
6. Young Women's Christian Association War Services

16. No one will question the great contribution of these organizations to the Canadian people. Certainly, gifts to them should be exempt from succession duties. However, why is there discrimination against other charitable bodies whose work is no less laudable and important? The most probable explanation is the historical one. In 1937 when this exemption was first enacted only gifts to the Red Cross were exempted since this was the major national charitable organization in those days. In 1939

the C.N.I.B. was also exempted and during the war the other groups were exempted. It is only since the war that the voluntary health agencies have grown into national institutions. Had they been in existence in the 1930's they may well have received similar treatment. The effect of the legislation today is merely to deny Ontarians the right to give to the charity of their choice without paying succession duties. To avoid succession duty they are forced to be insular and to give only to Ontario organizations or else to funnel their money into the favoured national organizations.

17. It is submitted that equal treatment should be given to all charitable organizations in Canada as well as educational and religious organizations, the C.N.I.B. and the Red Cross. All gifts to any of these should be exempt from succession duty. S. 5 of the Succession Duty Act should be amended accordingly. This would result in removal of anomalies and unfair discrimination and the advancement of the cause of rehabilitation of the disabled, as well as more simplicity. It might be advisable to make the Ontario Act correspond with the Federal Estate Tax Act in this regard. The definition and provisions of the Federal Act seem to be clearer and simpler than the provincial provisions.

18. The cost in revenue of this legislative change should not be large. The effect of the change will probably be that Ontarians will be able to give more to national agencies rather than to Ontario groups, charitable bequests will be spread differently throughout the country - perhaps as a result of the removal of the tax penalty for so spreading it. This should strengthen the position of the national health agencies. Thus, their work in assisting the disabled of Canada to assist themselves will be more effective.

E. RETAIL SALES TAX

I. Exemption for Institutions Assisting the Disabled

19. Equipment that is purchased in good faith for use exclusively and not for resale by a hospital that is approved as a public hospital under the Public Hospitals Act is exempt from retail sales tax (See Item 37). "Hospital" means any institution, building, or other premises or place established for the treatment of persons afflicted or suffering from sickness, disease or injury, or for treatment of the convalescent or chronically ill persons, that is approved under this act as a public hospital. The Federal Excise Tax Act has a similar exemption for hospitals which are supported in part by Government Grants and in which patients reside. S. 39(2)(e) provides for a rebate to religious or charitable organizations in respect of tax paid on tangible personal property entering into capital investment and for a more limited rebate for the consumption of hospitals and nurses' homes or schools. These exemptions and rebates may amount to substantial savings to these organizations.

20. The rebate system is a wasteful one. Far better is a straight exemption. In order to operate the rebate system the tax must be collected and processed with bookkeeping by payer and collector. It must then be forwarded to the government with bookkeeping entries again. Then the rebate must be applied for and processed. When it is paid out additional work is necessary. Only where a straight exemption cannot operate effectively, should the rebate system be used. The government should devise a scheme whereby licenses can be issued to certain taxpayers. No tax should be collected from the holder of such a license. This is now done under the Excise Tax Act.

21. There are many institutions providing care, treatment, and education to disabled people, that are not "hospitals" and in which the patients do not reside. Therefore, they are not

exempt from sales tax on equipment. Yet these institutions may provide much the same service as does a hospital or a certified institution. This policy is contrary to modern rehabilitation theory which attempts to keep disabled people living at home in ordinary surroundings. Yet those institutions that do not provide shelter are given an extra tax advantage. Here fiscal policy and rehabilitation theory clash. The more encouragement that can be given to effective home care programs in any form, the greater the savings to the taxpayer in the form of less pressures for new institutions and less government expense. Dr. L.A. Pequegnot, administrator of the Pilot Home Care Program of the Department of Public Health, Toronto, has stated that the average cost of a patient in a general hospital per day is $36.50 while under his program the average cost per day is $22.50 - a saving of $14.00 per patient per day.

22. Approved institutions primarily providing out patient care, treatment, sheltered work, education or rehabilitation for the disabled and which operate without governmental aid should be exempt from sales tax paid on any goods they use as are the bona fide public hospitals.

23. The exemption on equipment and capital investment is not broad enough. Certainly if any exemption is provided these items should be exempt but there are a great many other things that hospitals and institutions purchase, such as medicine, and medical supplies, office supplies, food and clothing, sanitary products. These are also important to the efficient functioning of the hospital or institution. The Federal Excise Tax Act exempts all "articles and materials" used by hospitals. Within the bounds of fiscal responsibility, the Province of Ontario should broaden the exemption to include "articles and materials" as well as "equipment."

II. Exemption for Products Used by the Disabled

24. Under this heading some suggestions will be advanced concerning the taxation of articles used by the disabled by virtue of their disability. However, it is recognized that the implementation of these suggestions would create administrative problems and would reduce the revenue of the Province. It is also necessary to consider these suggestions in the light of all the legislation governing the disabled. Taxation legislation does not stand alone. It may be that the provincial revenue spent on assisting the disabled should be distributed by means of disability allowances rather than by sales tax exemptions on articles. However, these exemptions may be more efficient since the cost of gathering revenue and its distribution by means of pensions must be much greater than the non-collection of sales tax. In any event, several suggestions shall be offered as an alternative to the suggestion that the disability allowances should be raised to cover the cost of products necessary to the disabled person concerned, by virtue of his disability.

25. The Province of Ontario should not seek to gather revenue by taxing products necessary to the life and health of disabled people. As a partial reflection of this policy the Retail Tax Act exempts from tax a group of products such as: prescription drugs (Item 30), artificial limbs (Item 31), orthopaedic appliances (Item 32), equipment designed solely for the use of blind persons, cripples or chronic invalids (Item 33), hearing aids (Item 34), etc. Ontario Regulations 54/62 define some of these terms. The effect of these provisions is to give exemptions which are fairer and more consistent than those given in the Federal Excise Tax Act.

26. However, there still is no consistent policy of giving equal treatment to all groups of disabled people. There is still no consistent policy of exempting all the articles, materials

or equipment used in the care, training, rehabilitation and education of the disabled. Gaps exist. Inequities exist. Part of the problem is that there are many products used by disabled people that are not "designed solely" for their use. Things like rehabilitation equipment, physiotherapy equipment, self-help devices, patient lifters, etc. are used by the injured during their recovery period as well as by the disabled. Some method should be devised whereby the disabled person could be exempted from tax on these items. It may be that a rebate system, though inefficient, would still promote a more equitable policy. Many drugs that must be used by the disabled continually do not require a prescription and thus retail sales tax must be paid. Often these drugs are similar to those used by the general public such as antihistamines, aspirin and sedatives. Here, too, a more consistent policy might be reached if a rebate were allowed to disabled people or if a license were issued to them to purchase tax-free drugs.

27. Even if all these matters were provided for, there would still be the problem of keeping the legislation flexible. In a fast-developing field like the medical one, new products and equipment emerge every day. Methods must be devised whereby new articles similar in purpose to exempt articles, and new drugs similar to exempt drugs are speedily exempted. When a new item is discovered or an improved substitute item is invented, the Minister should, by regulation, add it to the list of exempt items. It should not be necessary to burden the Legislature with every minor change nor to wait until the Session is convened. A similar technique as that used by New South Wales in Powell v. Appollo Candle Co., (1885), 10 App. Cas. 282 (P.C.) could be devised. In that case a treasury order published in the Gazette could declare dutiable an article similar in purpose to a dutiable item. (Stearine was said to be similar in purpose to candles.)

28. It is submitted that:

(a) All disabled individuals should be exempt from sales tax on equipment designed solely for their use, not merely the "blind, crippled, and chronic invalids."

(b) All products, medicine, material and equipment used solely in the care, treatment, education and rehabilitation of the disabled should be exempt from tax, rather than only "equipment".

(c) Methods must be discovered whereby disabled persons who require products used in the treatment of temporary illness can receive a specific exemption by means of license or by means of rebate.

(d) Some technique should be implemented whereby new articles which are similar to already exempt articles can be made exempt speedily.

III. Printed Material Exemptions

29. Books that are printed and bound and that are published solely for educational, technical, cultural or literary purposes are exempt from tax. Unfortunately, some of the material distributed by organizations assisting the disabled are not books, printed and bound, but are only pamphlets or folded sheets of paper. Yet although this briefer material may be far more effective than a book in educating the public about a certain disability, it is taxed on production or, if imported, on importation. Often two booklets may be almost the same in design and purpose, but one may be taxed and the other exempt because the latter has a staple in it and it is thus "bound". This type of distinction seems meaningless. These provisions also penalize the organization that cannot afford to bind its literature. A large percentage of this material is adapted for Canadian consumption

from literature previously produced in the United States. The small voluntary organizations are thus able to save some of the prohibitive costs of the preparation and printing of material in Canada. Much of this literature would not otherwise be distributed in Canada. Sales tax on literature of this nature becomes a burden on the smaller organization which is attempting to achieve its purpose without hardening the Canadian public with "yet another appeal for funds". Yet the Province of Ontario, by its sales tax policy, encourages the distribution of books by exempting them, while leaflets, which are cheaper to produce, are taxed. Ontario encourages the distribution of books which are less effective and discourages the distribution of the more effective leaflets.

30. Although most of the literature distributed by these organizations would be educational in purpose, some of it may solicit, in addition, financial support from the public. There is danger that it would be taxed as not being "solely for educational purposes". Yet it may be partially for educational and partially for charitable purposes. It is submitted that it is in the best interests of the people of Ontario to assist these groups in their work. These groups assist people to become independent from government support.

31. It is therefore submitted that this item be amended to read "books, pamphlets, leaflets, or other literature that are published solely for educational, technical, cultural, charitable, or literary purposes, etc...."

F. CONCLUSION

32. In this brief we have attempted to advance an intelligent policy for the taxation legislation as it affects the disabled in Ontario. We have tried to combine fiscal responsibility and sound rehabilitation theory. We recognize that due to our limited resources and because of the lack of definitive statistical material available,

there are gaps in some of the supporting factual material. We realize that some of our assumptions might be impossible to prove statistically even if vast sums were expended on empirical behavioural studies. We have been forced to rely, to a degree, on collective personal experience. We have done the best we could to present a fair and accurate picture. It has been established, however, that successful rehabilitation is a sound economic investment on the part of the government. The total of lost revenue is not excessive in comparison with the incentive that these recommendations would provide to the disabled in their struggle to gain some measure of self-sufficiency.

33. The revenue of the people of Ontario is being spent on advancing the position of the disabled in Ontario. There are some inequities and some anomalies and a lack of a consistent, meaningful policy. This money will undoubtedly continue to be spent as the province has accepted some responsibility for assisting the disabled by means of tax exemptions. It is imperative that all groups of disabled be treated equally. It is imperative that, where possible, self-sufficiency should be promoted. We hope that this brief will assist the committee somewhat in its endeavour to advise the government how this can be done. We expect that some new light has been cast upon the tax laws. We trust that the plight of the disabled people of Ontario will be improved to some degree thereby.

Respectfully submitted on behalf of the Canadian Rehabilitation Council for the Disabled, in co-operation with:

Canadian Association for Retarded Children
Canadian Cystic Fibrosis Foundation
Canadian Heart Foundation
Canadian Mental Health Association
Canadian National Institute for the Blind
Canadian Paraplegic Association
Canadian Tuberculosis Association
Canadian Arthritis and Rheumatism Society

APPENDIX I

OBJECTS & STRUCTURE OF PARTICIPATING ORGANIZATIONS

a) Canadian Rehabilitation Council for the Disabled

Objects

1. To study the needs and promote the welfare of Canadian residents who are disabled from any physical cause whatsoever.

2. To aid in co-ordinating and correlating the efforts of individuals, organized bodies and government agencies, engaged in the care and rehabilitation of the disabled to the end that there be available to every person in Canada who is disabled a complete and adequate program for his rehabilitation and for his maintenance in a manner of living as closely approximating independence as is compatible with his circumstances.

3. To guide, assist and encourage any organization or agency whose functions comprise and include the rehabilitation of any specific disability group, and whose purposes are in keeping with the purposes of the Council.

4. To generate, stimulate and maintain the interest, sympathetic understanding and active co-operation of the people of Canada, the municipal, Provincial and Federal levels of Canadian Government, educational, farm and professional groups and organized labour organizations in recognizing and meeting the needs of the disabled in Canada and procuring for the latter the maximum degree of encouragement and help.

5. To co-operate with international agencies and all others who can contribute to the welfare of the disabled.

6. As incidental to the carrying out of the Council's purposes or objects:

(i) to obtain money by public appeal or otherwise and to receive gifts, devises, bequests, and donations of property, both real and personal;

(ii) by way of investment of the Council's funds to acquire, hold, sell and otherwise dispose of, shares, stocks, debentures, debenture stocks, bonds, obligations, choses in action, certificates of interest and securities issued by any individual or partnership or by any association, company or corporation, public or private, constituted or carrying on business in any part of the world, and debentures, debenture stocks, bonds, obligations, choses in action, certificates of interest and securities issued or guaranteed by any government, sovereign ruler, commissioner, public body or authority supreme, municipal, local or otherwise in any part of the world;

(iii) to acquire any such shares, stocks, debentures, debenture stocks, bonds, obligations, choses in action, certificates of interest and securities by original subscription, tender, purchase, exchange, donation or otherwise; to subscribe for the same either conditionally or otherwise and to exercise and enforce all rights and powers conferred by or incidental to the ownership thereof;

(iv) to do all such other things which are incidental to or conducive to the attainment of the above objects or any of them.

All these objects shall be carried on without pecuniary gain to its members and that any profits or other accretions to the Council shall be used in promoting its objects.

Structure

The Canadian Rehabilitation Council for the Disabled was incorporated under Part II of the Companies' Act on July 9th, 1962 as a corporation without share capital. The organization is a merger of the Canadian Council for Crippled Children and Adults and the Canadian Foundation for Poliomyelitis and Rehabilitation. Twenty member organizations representing Provincial Easter Seals and March of Dimes groups constitute the basic membership. Associate-membership is open to any National or Provincial organization wishing to collaborate with the Council in the promotion of effective services for the disabled. A number of organizations have become affiliated with the Council for administrative purposes. These include Canadian Haemophilia Association, Canadian Cystic Fibrosis Foundation, Parkinson Association (Canada) and Provincial Cerebral Palsy Associations. The Canadian Rehabilitation Council for the Disabled is affiliated with the International Society for the Rehabilitation of the Disabled and the Canadian Medical Association.

b) Canadian Association for Retarded Children

Objects

1. To promote the welfare of mentally retarded children.

2. To solicit and receive funds for the accomplishment of the above object.

It pursues these goals by fostering mutual help among those who care for the mentally retarded, by furthering research, by educating the public, by co-operation with other groups interested in mental retardation, by aiding the training of personnel for work in the field, by promoting legislation for improving the well-being of the mentally retarded, by encouraging establishments of schools, hospitals, workshops and other similar places for the mentally retarded and by gathering information.

Structure

The Canadian Association for Retarded Children is a federally incorporated company under Part II. It is a non-profit federation of ten provincial associations and some 250 local groups across Canada.

c) Canadian Cystic Fibrosis Foundation

Objects

To carry on without pecuniary gain the following:

1. to disseminate information, facts and statistics through the publication of literature on Cystic Fibrosis;

2. to conduct research into the basic causes and treatment of Cystic Fibrosis;

3. to aid those afflicted with Cystic Fibrosis;

4. to raise funds and allocate the same for the above purposes.

Structure

There are 16 branches of the Canadian Cystic Fibrosis Foundation in the major centres across the country. The officers and directors are appointed and elected and come from 7 of the 10 provinces. There are research and medical advisory committees.

d) Canadian Heart Foundation

Objects

1. To co-ordinate and correlate the efforts of organizations and individuals interested in heart diseases, with a view to reducing the morbidity and mortality therefrom in Canada. These objects are pursued through support of cardiovascular research. Attempts are made to pass on technical information to the experts in the field and to the general public in a simplified form. There is no patient-care program.

Structure

There are six provincial Heart Foundations from Quebec to British Columbia, federated in the Canadian Heart Foundation. There is an Atlantic Provinces Division of the Canadian Heart Foundation. In each province there are various chapters and committees that carry forward the work. There are 350 members.

e) Canadian Mental Health Association

Objects

1. To bring about improvement in treatment facilities for the mentally ill and disabled now in Canada's mental hospitals.

2. To bring a standard of mental health services to our communities that is consistent with modern psychiatric and medical knowledge.

3. To provide assurance to the mentally disabled that they are not friendless, alone and unwanted by society; that their fellow citizens want them back, well and healthy. And when they become well enough to leave hospital, to provide community help to regain social skills and confidence often lost in institutional life.

4. To promote and finance urgently needed research into the causes, treatment and prevention of mental illness and disability.

5. To inform and educate citizens in the facts about mental health, and the prevention and treatment of mental disorders.

6. To promote special training experiences through seminars and workshops for the professional groups who daily deal with problems in mental health and human relations (e.g. teachers, public health nurses, clergy, family doctors, industrial relations executives, etc.).

Structure

Membership of about 100,000. Citizens become members and participate in the programs by joining local branches of provincial

divisions of the federally incorporated body. There are nine provincial divisions (in every province but Newfoundland) and more than 100 branches.

f) Canadian National Institute for the Blind

Objects

1. To serve the blind people of Canada regardless of race, creed, financial status and age and to develop an adequate program of blindness prevention. Many services are provided to enable the blind to live a more normal life such as home teaching, library of braille books, music activities, transportation to schools, etc. Co-operation with other organizations is fostered.

Structure

Services are provided through eight Divisional Offices and forty-six District Offices under the jurisdiction of voluntary Division Boards of Management and voluntary District Boards and Committees.

g) Canadian Paraplegic Association

Objects

1. To bind together in a spirit of fraternity all men and women who are disabled by paraplegia;

2. To obtain mutual aid and protection and to make provision for all paraplegics;

3. To foster and assist the vocational and professional training of all paraplegics;

4. To promote the education, profitable employment and social well-being as far as possible of all paraplegics;

5. To investigate and to promote the study of paraplegia and to establish or assist in the establishment of a research laboratory or laboratories with the necessary appliances for the purpose of ensuring that the best possible treatment and equipment is provided for all paraplegics;

6. To make representations to appropriate departments of government concerning adjustment of pensions and any other claims to which any paraplegic may be entitled;

7. To establish, maintain and operate employment and information bureaux, libraries and establishments for the benefit, treatment and advancement generally of paraplegics;

8. To establish, organize and regulate provincial local branches or chapters in convenient centres throughout Canada, or to affiliate or co-operate with other bodies or associations with similar aims and objects throughout Canada;

9. To raise funds for all purposes of the Association by fees from its members, by private or public subscription, by subsidies from the Dominion and Provincial governments and urban and rural authorities, and any other ways and means which the Association may determine;

10. To purchase, take, have, hold, possess, retain and enjoy any property real or personal; corporeal or incorporeal, whatsoever, and for any or every estate or interest therein whatsoever given, granted, divised or bequeathed to it, or appropriated, purchased or acquired by it in any manner or way whatsoever to, for, or in favour of the uses and purposes of the Association;

11. To carry on with its aims and objects solely as a non-political, non-partisan, and non-sectarian association.

Structure

There are five divisions of the Canadian Paraplegic Association in the Maritimes, Quebec, Central Western, Alberta and British Columbia with offices in nine major cities in Canada.

h) Canadian Tuberculosis Association

Objects

1. The prevention of tuberculosis through early case finding by the organization of mass x-ray and tuberculin surveys.

2. Health education of the general public through pamphlets, posters, films, press, television and radio with emphasis on groups such as patients, contacts of cases, school children and teachers.

3. Professional education of doctors through the Canadian Thoracic Society, which is the medical section of the Canadian Tuberculosis Association, and of nurses, rehabilitation workers, etc.

4. Rehabilitation programs in provinces

5. Research

6. A lectureship on Tuberculosis and Respiratory Diseases in the Canadian College of General Practice.

7. An overseas exchange scholarship with the British Chest and Heart Association.

8. Much work is carried out in connection with the International Union against tuberculosis. Through the Union, Canada has played an active part in world tuberculosis affairs.

Structure

Canadian Tuberculosis Association is a voluntary health organization founded in 1900. With it are associated ten provincial associations each with many local associations. The provincial and local associations carry out the programs. The parent body, Canadian Tuberculosis Association, acts as advisor, consultant and co-ordinator of the work of the provincial associations, each of which is autonomous with its own volunteer board.

The Canadian Tuberculosis Association also acts as advisor in tuberculosis to the Department of National Health and Welfare, the Dominion Bureau of Statistics and the provincial Departments of Health.